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From: Richard T. Ogawa

Attn: Examiner David Morgan Fenstermacher

US Patent Application No. 10/814961

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Lubricant

Filed: March 31, 2004

Client Reference No.: A-100 618t Our File No.: 25779K-018500US

Message:

Per your request, attached please find Power of Attorney and Statement Under 37 CFR 3.73(b) pertaining to the above subject application. Please let us know if you have any questions.

Thank you.

Best Regards.

Richard T. Ogawa

Partner

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